

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1973

ENROLLED

SENATE BILL NO. 139

(By Mr. Fanning ^{and} Hubbard)

PASSED April 12, 1973

In Effect 90 days from Passage



FILED IN THE OFFICE
EDGAR F. HEISKELL III
SECRETARY OF STATE
THIS DATE 5/4/73

139

ENROLLED
Senate Bill No. 139
(By Mr. Fanning and Mr. Hubbard)

[Passed April 12, 1973; in effect ninety days from passage.]

AN ACT to amend chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new article, designated article six-a, relating to the tax treatment of pollution control facilities; a certain declaration of policy; defining a pollution control facility; declaring the value of such facility for the purpose of ad valorem property taxation; and giving the state tax commissioner authority to promulgate certain regulations with regard thereto.

Be it enacted by the Legislature of West Virginia:

That chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new article, designated article six-a, to read as follows:

ARTICLE 6A. POLLUTION CONTROL FACILITIES TAX TREATMENT.

§11-6A-1. Declaration of policy.

1 It is declared to be the public policy of the state of West
2 Virginia to maintain reasonable standards of purity and
3 quality of the water of the state and a reasonable degree of
4 purity of the air resources of the state. In the exercise
5 of the police power of the state to protect the environment
6 and promote the public health, safety and general welfare,
7 the Legislature has heretofore enacted the Water Pollution
8 Control Act as article five-a, chapter twenty of this code and
9 the Air Pollution Control Act as article twenty, chapter six-
10 teen thereof. It is recognized and declared by the Legislature
11 that pollution control facilities, as hereinafter defined, are
12 required for the protection and benefit of the environment
13 and the general welfare of the people, are nonproductive, do
14 not add to the economic value of a business enterprise and

15 do not have a market value after installation in excess of
16 salvage value.

§11-6A-2. Definition.

1 As used in this article, "pollution control facility" means
2 any personal property designed, constructed or installed
3 primarily for the purpose of abating or reducing water or
4 air pollution or contamination by removing, altering, dispos-
5 ing, treating, storing or dispersing the concentration of
6 pollutants, contaminants, wastes or heat in compliance with
7 air or water quality or effluent standards prescribed by or
8 promulgated under the laws of this state or the United
9 States, the design, construction and installation of which
10 personal property was approved as a pollution control facility
11 by the water resources division of the department of natural
12 resources or the air pollution control commission, as the
13 case may be.

§11-6A-3. Tax treatment of pollution control facilities.

1 The value of a pollution control facility first placed in
2 operation subsequent to July one, one thousand nine hundred
3 seventy-three, shall, for the purpose of ad valorem prop-
4 erty taxation under this chapter, be deemed to be its sal-
5 vage value, that is to say, the price for which such facility
6 would sell in place if voluntarily offered for sale by the
7 owner thereof.

§11-6A-4. Regulations.

1 The state tax commissioner shall have the power and
2 authority to promulgate regulations for the administration of
3 this article. Such regulations may provide, among other
4 things, for the identification and certification of pollution
5 control facilities, the determination of the date upon which
6 such facilities were first placed in operation, the determination
7 of whether such facilities are real or personal property,
8 a method for the allocation or separation of values where the
9 pollution control facility produces a profitable by-product
10 or where a part of such facility is required for the operation
11 of the business without regard to the requirements of state
12 or federal air or water quality standards and such other
13 matters as may be related to the administration of this
14 article.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

W. Darrel Darby

Chairman Senate Committee

Bernice C. Christian R.

Chairman House Committee

Originated in the Senate.

To take effect ninety days from passage.

Haward W. Carson

Clerk of the Senate

C. A. Blankenship

Clerk of the House of Delegates

W. Earl Miller Jr.

President of the Senate

Lewis J. Thomas

Speaker House of Delegates

The within *approved* this the *24th*
April
day of _____, 1973.

Aub A. Phares Jr.

Governor

PRESENTED TO THE
GOVERNOR

Date 4/24/73

Time 2:34 p.m.